



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

Principal Office: 300 WATERWAY  
PLOVER, WI 54467

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I DEBBIE SNIADAJEWSKI of  
(Person responsible for accounts)

VILLAGE OF PLOVER MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

04/01/2005  
(Date)

VILLAGE TREASURER \_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

**Utility Address:** 300 WATERWAY  
PLOVER, WI 54467

**When was utility organized?** 11/1/1989

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DEBBIE SNIADAJEWSKI

**Title:** VILLAGE TREASURER

**Office Address:**

2400 POST ROAD  
PLOVER, WI 54467

**Telephone:** (715) 345 - 5251

**Fax Number:**

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JESSICA VOLLMERT, CPA

**Title:** SENIOR

**Office Address:** SCHENCK SC

2831 POST ROAD  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** vollmertj@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DAN SCHLUTTER

**Title:** VILLAGE PRESIDENT

**Office Address:**

2400 POST ROAD  
PLOVER, WI 54467

**Telephone:** (715) 345 - 5251

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JEFFREY L COHEN, CPA**Title:** MANAGER**Office Address:** SCHENCK SC  
2831 POST ROAD  
P.O. BOX 130  
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:****Date of most recent audit report:** 3/11/2005**Period covered by most recent audit:** DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DAVE FRITSCH**Title:** WATER SYSTEMS MANAGER**Office Address:**  
300 WATERWAY  
PLOVER, WI 54467**Telephone:** (715) 345 - 5254**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD UTILITY COMMISSION

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**Names of members of utility commission/committee:**

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DAN SCHLUTTER, VILLAGE PRESIDENT

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,891,090	1,925,085	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	595,799	516,001	<b>2</b>
Depreciation Expense (403)	296,587	290,420	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	78,686	77,531	<b>5</b>
<b>Total Operating Expenses</b>	<b>971,072</b>	<b>883,952</b>	
<b>Net Operating Income</b>	<b>920,018</b>	<b>1,041,133</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>920,018</b>	<b>1,041,133</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	49,669	43,209	<b>10</b>
Miscellaneous Nonoperating Income (421)	72,190	10,638,554	<b>11</b>
<b>Total Other Income</b>	<b>121,859</b>	<b>10,681,763</b>	
<b>Total Income</b>	<b>1,041,877</b>	<b>11,722,896</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(87,369)	0	<b>12</b>
Other Income Deductions (426)	170,380	167,359	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>83,011</b>	<b>167,359</b>	
<b>Income Before Interest Charges</b>	<b>958,866</b>	<b>11,555,537</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	515,102	543,904	<b>14</b>
Amortization of Debt Discount and Expense (428)	37,363	84,272	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>552,465</b>	<b>628,176</b>	
<b>Net Income</b>	<b>406,401</b>	<b>10,927,361</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,378,376	(1,583,900)	<b>20</b>
Balance Transferred from Income (433)	406,401	10,927,361	<b>21</b>
Miscellaneous Credits to Surplus (434)	26,089	34,915	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	72,755	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,738,111</b>	<b>9,378,376</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,891,090		1,891,090	1
<b>Total (Acct. 400):</b>	<b>1,891,090</b>	<b>0</b>	<b>1,891,090</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	595,799		595,799	2
<b>Total (Acct. 401-402):</b>	<b>595,799</b>	<b>0</b>	<b>595,799</b>	
<b>Depreciation Expense (403):</b>				
Derived	296,587		296,587	3
<b>Total (Acct. 403):</b>	<b>296,587</b>	<b>0</b>	<b>296,587</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	78,686		78,686	5
<b>Total (Acct. 408):</b>	<b>78,686</b>	<b>0</b>	<b>78,686</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>920,018</b>	<b>0</b>	<b>920,018</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST INCOME	17,519	0	17,519	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	32,150	0	<b>32,150 12</b>
<b>Total (Acct. 419):</b>	<b>49,669</b>	<b>0</b>	<b>49,669</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		68,933	<b>68,933 13</b>
WELL PERMIT FEES	400	0	<b>400 14</b>
REIMBURSEMENT FOR ADMINISTRATION PROJECT COSTS	2,857	0	<b>2,857 15</b>
<b>Total (Acct. 421):</b>	<b>3,257</b>	<b>68,933</b>	<b>72,190</b>
<b>TOTAL OTHER INCOME:</b>	<b>52,926</b>	<b>68,933</b>	<b>121,859</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(87,369)		<b>(87,369) 16</b>
NONE	0	0	<b>0 17</b>
<b>Total (Acct. 425):</b>	<b>(87,369)</b>	<b>0</b>	<b>(87,369)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		167,879	<b>167,879 18</b>
SEVICE FEES ON DEBT	2,501	0	<b>2,501 19</b>
<b>Total (Acct. 426):</b>	<b>2,501</b>	<b>167,879</b>	<b>170,380</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(84,868)</b>	<b>167,879</b>	<b>83,011</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	515,102		<b>515,102 20</b>
<b>Total (Acct. 427):</b>	<b>515,102</b>	<b>0</b>	<b>515,102</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORITIZATION OF DEBT DISCOUNT	37,363		<b>37,363 21</b>
<b>Total (Acct. 428):</b>	<b>37,363</b>	<b>0</b>	<b>37,363</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0 22</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		<b>0 23</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>552,465</b>	<b>0</b>	<b>552,465</b>
<b>NET INCOME:</b>	<b>505,347</b>	<b>(98,946)</b>	<b>406,401</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(1,091,047)	10,469,423	9,378,376 26
<b>Total (Acct. 216):</b>	<b>(1,091,047)</b>	<b>10,469,423</b>	<b>9,378,376</b>
<b>Balance Transferred from Income (433):</b>			
Derived	505,347	(98,946)	406,401 27
<b>Total (Acct. 433):</b>	<b>505,347</b>	<b>(98,946)</b>	<b>406,401</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
IMPACT FEES	26,089	0	26,089 28
<b>Total (Acct. 434):</b>	<b>26,089</b>	<b>0</b>	<b>26,089</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
LOSS ON LAND SALE	72,755	0	72,755 29
<b>Total (Acct. 435)--Debit:</b>	<b>72,755</b>	<b>0</b>	<b>72,755</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(632,366)</b>	<b>10,370,477</b>	<b>9,738,111</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,891,090	0	0	0	<b>1,891,090</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,891,090</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,891,090</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	279,084		<b>279,084</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>279,084</b>	<b>0</b>	<b>279,084</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	0.9	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	23,528,565	23,305,759	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,137,672	5,408,950	<b>2</b>
<b>Net Utility Plant</b>	<b>19,390,893</b>	<b>17,896,809</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,297,587	2,527,031	<b>6</b>
Special Funds (125)	913,245	902,088	<b>7</b>
<b>Total Other Property and Investments</b>	<b>3,210,832</b>	<b>3,429,119</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	581,169	69,008	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	379,710	377,458	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	115,847	129,786	<b>14</b>
Materials and Supplies (150)	22,181	23,791	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,098,907</b>	<b>600,043</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	488,501	525,864	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>488,501</b>	<b>525,864</b>	
<b>Total Assets and Other Debits</b>	<b>24,189,133</b>	<b>22,451,835</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	219,573	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	9,738,111	9,378,376	<b>23</b>
<b>Total Proprietary Capital</b>	<b>9,957,684</b>	<b>9,378,376</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	7,875,000	8,250,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	2,948,907	3,081,340	<b>26</b>
<b>Total Long-Term Debt</b>	<b>10,823,907</b>	<b>11,331,340</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	62,816	55,981	<b>28</b>
Payables to Municipality (233)	971	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	48,409	50,810	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>112,196</b>	<b>106,791</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	3,295,346	1,635,328	<b>36</b>
<b>Total Deferred Credits</b>	<b>3,295,346</b>	<b>1,635,328</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>24,189,133</b>	<b>22,451,835</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	23,305,759	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,075,463	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,453,102	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>23,528,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,055,047	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	2,082,625	0	0	0	13
<b>Total Accumulated Provision</b>	<b>4,137,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>19,390,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	3,494,204				<b>3,494,204</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	296,587				<b>296,587</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	11,643				<b>11,643</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>308,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,230</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	1,747,387				<b>1,747,387</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,747,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,747,387</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>2,055,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,055,047</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	1,914,746				<b>1,914,746</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	167,879				<b>167,879</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>167,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,879</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>2,082,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,082,625</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	22,181	23,791	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>22,181</b>	<b>23,791</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER REVENUE BONDS	37,363	428	488,501	1
<b>Total</b>			<b>488,501</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		
PAYMENTS FOR FIXED ASSET ADDITIONS	219,573	2
<b>Balance end of year</b>	<b>219,573</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
9.1M REVENUE BONDS	10/01/1994	12/01/2014	5.30%	0	<b>1</b>
8.1M REVENUE BONDS	08/24/1999	12/01/2018	5.30%	7,875,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>7,875,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
SAFE DRINKING WATER NOTE	11/28/2001	05/21/2021	2.93%	195,631	<b>1</b>
SAFE DRINKING WATER LOAN PROGRAM	11/27/2002	05/21/2021	2.93%	2,753,276	<b>2</b>
<b>Total for Account 224</b>				<b><u>2,948,907</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	78,686	2
Charged electric department expense		3
Charged sewer department expense	4,144	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>82,830</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	57,829	6
Social Security taxes	22,786	7
PSC Remainder Assessment	2,215	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>82,830</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
BOND ANTICIPATION NOTES	0			0	1
REV. BONDS	0			0	2
REV. BONDS A	916	10,084	11,000	0	3
REV. BONDS-99	34,847	417,322	418,160	34,009	4
<b>Subtotal</b>	<b>35,763</b>	<b>427,406</b>	<b>429,160</b>	<b>34,009</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
OTHER LONG TERM DEBT	15,047	87,696	88,343	14,400	6
<b>Subtotal</b>	<b>15,047</b>	<b>87,696</b>	<b>88,343</b>	<b>14,400</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>50,810</b>	<b>515,102</b>	<b>517,503</b>	<b>48,409</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	2,297,587	2
<b>Total (Acct. 124):</b>	<b>2,297,587</b>	
<b>Special Funds (125):</b>		
CASH AND INVESTMENTS	913,245	3
<b>Total (Acct. 125):</b>	<b>913,245</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	379,710	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>379,710</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT CUSTOMER CHARES ON TAX ROLL	90,298	12
RECEIVABLE FROM MUNICIPALITY MISC	496	13
RECEIVABLE FROM SEWER	3,645	14
RECEIVABLE FROM SEWER FOR METER ALLOCATION	21,408	15
<b>Total (Acct. 145):</b>	<b>115,847</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	971	19
<b>Total (Acct. 233):</b>	<b>971</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,660,018	20
DEFERRED ASSESSMENTS	1,635,328	21
<b>Total (Acct. 253):</b>	<b>3,295,346</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	10,998,526	0	0	0	<b>10,998,526</b>	<b>1</b>
Materials and Supplies	22,986	0	0	0	<b>22,986</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,774,625	0	0	0	<b>2,774,625</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	830,009	0	0	0	<b>830,009</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>7,416,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,416,878</b>	
Net Operating Income	920,018	0	0	0	<b>920,018</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>12.40%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>12.40%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	1,747,387	0	0	0	<b>1,747,387</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	87,369				<b>87,369</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,660,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,660,018</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

See description in F19 acct 145

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,825,974	1,857,847	<b>1</b>
<b>Total Sales of Water</b>	<b>1,825,974</b>	<b>1,857,847</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	17,366	19,140	<b>2</b>
Miscellaneous Service Revenues (471)	0	0	<b>3</b>
Rents from Water Property (472)	28,629	23,450	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	19,121	24,648	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>65,116</b>	<b>67,238</b>	
<b>Total Operating Revenues</b>	<b>1,891,090</b>	<b>1,925,085</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	6,054	7,436	<b>7</b>
Pumping Expenses (620-625)	82,752	75,315	<b>8</b>
Water Treatment Expenses (630-635)	98,388	89,702	<b>9</b>
Transmission and Distribution Expenses (640-655)	107,189	77,111	<b>10</b>
Customer Accounts Expenses (901-904)	47,113	37,087	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-935)	254,303	229,350	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>595,799</b>	<b>516,001</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	296,587	290,420	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	78,686	77,531	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>375,273</b>	<b>367,951</b>	
<b>Total Operating Expenses</b>	<b>971,072</b>	<b>883,952</b>	
<b>NET OPERATING INCOME</b>	<b>920,018</b>	<b>1,041,133</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,154	174,715	821,299	4
Commercial	464	78,962	314,173	5
Industrial	23	43,545	141,254	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,641</b>	<b>297,222</b>	<b>1,276,726</b>	
Private Fire Protection Service (462)	29		22,026	7
Public Fire Protection Service (463)	3,692		519,135	8
Other Sales to Public Authorities (464)	15	1,975	8,087	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>7,377</b>	<b>299,197</b>	<b>1,825,974</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	519,135	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>519,135</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	17,366	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>17,366</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER LEASE SPACE	28,629	8
<b>Total Rents from Water Property (472)</b>	<b>28,629</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	19,121	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>19,121</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	3,465	3,137	<b>1</b>
Purchased Water (601)	1,300	2,600	<b>2</b>
Operation Supplies and Expenses (602)	0	221	<b>3</b>
Maintenance of Water Source Plant (605)	1,289	1,478	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>6,054</b>	<b>7,436</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	11,758	10,078	<b>5</b>
Fuel for Power Production (621)		0	<b>6</b>
Fuel or Power Purchased for Pumping (622)	60,277	55,882	<b>7</b>
Operation Supplies and Expenses (623)	1,076	679	<b>8</b>
Maintenance of Pumping Plant (625)	9,641	8,676	<b>9</b>
<b>Total Pumping Expenses</b>	<b>82,752</b>	<b>75,315</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	17,552	16,514	<b>10</b>
Chemicals (631)	40,660	39,532	<b>11</b>
Operation Supplies and Expenses (632)	8,523	5,064	<b>12</b>
Maintenance of Water Treatment Plant (635)	31,653	28,592	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>98,388</b>	<b>89,702</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	6,204	4,193	<b>14</b>
Operation Supplies and Expenses (641)		303	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	3,102	4,561	<b>16</b>
Maintenance of Mains (651)	41,514	17,382	<b>17</b>
Maintenance of Services (652)	14,867	13,409	<b>18</b>
Maintenance of Meters (653)	29,836	28,952	<b>19</b>
Maintenance of Hydrants (654)	11,413	8,311	<b>20</b>
Maintenance of Other Plant (655)	253	0	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>107,189</b>	<b>77,111</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	14,006	15,835	<b>22</b>
Accounting and Collecting Labor (902)	20,645	11,770	<b>23</b>
Supplies and Expenses (903)	12,462	9,482	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>47,113</b>	<b>37,087</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	94,158	92,504	<b>27</b>
Office Supplies and Expenses (921)	9,757	8,171	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	10,710	22,591	<b>30</b>
Property Insurance (924)	9,588	7,342	<b>31</b>
Injuries and Damages (925)	5,832	4,265	<b>32</b>
Employee Pensions and Benefits (926)	100,346	80,259	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	3,190	528	<b>35</b>
Transportation Expenses (933)	15,984	10,818	<b>36</b>
Maintenance of General Plant (935)	4,738	2,872	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>254,303</b>	<b>229,350</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>595,799</b>	<b>516,001</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		57,829	57,829	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,144	498	2
<b>Net property tax equivalent</b>		<b>53,685</b>	<b>57,331</b>	
Social Security		22,786	17,815	3
PSC Remainder Assessment		2,215	2,385	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>78,686</b>	<b>77,531</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.244463				3
County tax rate	mills		6.390901				4
Local tax rate	mills		7.904362				5
School tax rate	mills		10.317340				6
Voc. school tax rate	mills		1.927404				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.784470</b>				10
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>26.784470</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.904362</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.244744</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.149106</b>				17
<b>Total Tax Rate</b>	mills		<b>26.784470</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.752268</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.784470</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.149106</b>				21
Utility Plant, Jan. 1	\$	23,305,759	23,305,759				22
Materials & Supplies	\$	23,791	23,791				23
<b>Subtotal</b>	\$	<b>23,329,550</b>	<b>23,329,550</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>23,329,550</b>	<b>23,329,550</b>				26
Assessment Ratio	dec.		0.962401				27
<b>Assessed Value</b>	\$	<b>22,452,382</b>	<b>22,452,382</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.149106</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>452,395</b>	<b>452,395</b>				30
Tax Equivalent per 1994 PSC Report	\$	47,722					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	57,829					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>57,829</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	26,699		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>26,699</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	523,846		4
Structures and Improvements (311)	979,003	1,698	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	701,587	4,455	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>2,204,436</b>	<b>6,153</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,335		12
Structures and Improvements (321)	267,401		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	335,457		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>608,193</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	33,534		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,982,935		23
<b>Total Water Treatment Plant</b>	<b>3,016,469</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			26,699	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>26,699</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	117,000		406,846	4
Structures and Improvements (311)			980,701	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			706,042	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>117,000</b>	<b>0</b>	<b>2,093,589</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,335	12
Structures and Improvements (321)			267,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			335,457	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>608,193</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			33,534	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,982,935	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,016,469</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	40,672		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,984,541		26
Transmission and Distribution Mains (343)	1,962,051	153,680	27
Fire Mains (344)	0		28
Services (345)	40,001	32,317	29
Meters (346)	420,242	6,307	30
Hydrants (348)	53,924	40,953	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,501,431</b>	<b>233,257</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	11,432		33
Structures and Improvements (390)	162,793		34
Office Furniture and Equipment (391)	32,420		35
Computer Equipment (391.1)	26,885		36
Transportation Equipment (392)	98,323	23,563	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	25,931	950	39
Laboratory Equipment (395)	9,852		40
Power Operated Equipment (396)	6,558		41
Communication Equipment (397)	14,956	6,950	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	175,212		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>564,362</b>	<b>31,463</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,921,590</b>	<b>270,873</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,921,590</b>	<b>270,873</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			40,672	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,984,541	26
Transmission and Distribution Mains (343)			2,115,731	27
Fire Mains (344)			0	28
Services (345)			72,318	29
Meters (346)			426,549	30
Hydrants (348)			94,877	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>4,734,688</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			11,432	33
Structures and Improvements (390)			162,793	34
Office Furniture and Equipment (391)			32,420	35
Computer Equipment (391.1)			26,885	36
Transportation Equipment (392)			121,886	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			26,881	39
Laboratory Equipment (395)			9,852	40
Power Operated Equipment (396)			6,558	41
Communication Equipment (397)			21,906	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			175,212	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>595,825</b>	
<b>Total utility plant in service directly assignable</b>	<b>117,000</b>	<b>0</b>	<b>11,075,463</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>117,000</b>	<b>0</b>	<b>11,075,463</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	11,844,013	55,862	27
Fire Mains (344)	0		28
Services (345)	214,469	5,569	29
Meters (346)	0		30
Hydrants (348)	325,687	7,502	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>12,384,169</b>	<b>68,933</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,384,169</b>	<b>68,933</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>12,384,169</b>	<b>68,933</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			11,899,875 27
Fire Mains (344)			0 28
Services (345)			220,038 29
Meters (346)			0 30
Hydrants (348)			333,189 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>12,453,102</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>12,453,102</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>12,453,102</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			33,422	33,422	1
February			31,078	31,078	2
March			33,900	33,900	3
April			33,037	33,037	4
May			35,723	35,723	5
June			36,380	36,380	6
July			44,315	44,315	7
August			40,333	40,333	8
September			38,502	38,502	9
October			36,242	36,242	10
November			33,952	33,952	11
December			35,628	35,628	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>432,512</b>	<b>432,512</b>	
Less: Water sold				299,197	13
Volume pumped but not sold				133,315	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				34,949	16
Volume related to equipment/system malfunction				3,832	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				38,781	19
Volume pumped but unaccounted for				94,534	20
Percent of water lost				22%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,786	24
Date of maximum: 6/30/2004					25
Cause of maximum:					26
SPRINKLING, WASHING, AND NORMAL USE DURING PEAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				71	27
Date of minimum: 2/21/2004					28
Total KWH used for pumping for the year				585,551	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
301 BLACK OAK DRIVE	1	112	38	1,944,000	Yes	<b>1</b>
300 WATERWAY	2	122	38	2,563,000	Yes	<b>2</b>
1500 PLEASANT DRIVE	3	102	20	2,268,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 1	WELL 2	WELL 3	<b>1</b>
Location	301 BLACK OAK DRIVE	300 WATERWAY	1500 PLEASANT DR	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	GOULDS	<b>5</b>
Year Installed	1989	1989	2001	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,600	2,000	1,575	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	<b>9</b>
Year Installed	1989	1989	2001	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	125	150	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	B	C70619		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	2000	1987		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	177	172		10
Total capacity in gallons (actual)	1,000,000	500,000		11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		15
				16
				17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		20
				21
				22
Is a corrosion control chemical used (yes, no)?		N		23
				24
Is water fluoridated (yes, no)?		Y		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,293	0	0	0	1,293	1
P	D	6.000	26,088	426	0	0	26,514	2
M	D	8.000	2,298	0	0	0	2,298	3
P	D	8.000	223,771	2,355	0	0	226,126	4
M	D	12.000	21,698	0	0	0	21,698	5
M	S	12.000	85	0	0	0	85	6
P	D	12.000	84,995	3,051	0	0	88,046	7
M	D	18.000	14,884	0	0	0	14,884	8
M	S	20.000	3,690	0	0	0	3,690	9
M	D	24.000	4,356	0	0	0	4,356	10
M	S	24.000	90	0	0	0	90	11
<b>Total Within Municipality</b>			<b>383,248</b>	<b>5,832</b>	<b>0</b>	<b>0</b>	<b>389,080</b>	
<b>Total Utility</b>			<b>383,248</b>	<b>5,832</b>	<b>0</b>	<b>0</b>	<b>389,080</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	28	0	0	0	28		1
M	1.000	3,379	2	0	0	3,381	245	2
M	1.500	117	0	0	0	117		3
M	2.000	134	14	0	0	148		4
M	3.000	1	0	0	0	1		5
P	4.000	9	0	0	0	9		6
P	6.000	3	0	0	0	3		7
P	8.000	3	0	0	0	3		8
P	10.000	1	0	0	0	1		9
P	12.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>3,676</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>3,692</b>	<b>245</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,086	0	0	0	<b>3,086</b>	362	<b>1</b>
0.750	266	0	0	0	<b>266</b>	11	<b>2</b>
1.000	309	0	0	0	<b>309</b>	62	<b>3</b>
1.500	45	0	0	0	<b>45</b>	11	<b>4</b>
2.000	38	4	0	0	<b>42</b>	2	<b>5</b>
3.000	3	1	0	0	<b>4</b>	0	<b>6</b>
4.000	10	0	0	0	<b>10</b>	0	<b>7</b>
<b>Total:</b>	<b>3,757</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>3,762</b>	<b>448</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,881	167	10	2	0	26	<b>3,086</b>	<b>1</b>
0.750	102	31	1	0	0	132	<b>266</b>	<b>2</b>
1.000	74	185	2	3	0	45	<b>309</b>	<b>3</b>
1.500	2	26	0	0	0	17	<b>45</b>	<b>4</b>
2.000	0	16	4	4	0	18	<b>42</b>	<b>5</b>
3.000	0	1	0	0	0	3	<b>4</b>	<b>6</b>
4.000	0	0	0	0	0	10	<b>10</b>	<b>7</b>
<b>Total:</b>	<b>3,059</b>	<b>426</b>	<b>17</b>	<b>9</b>	<b>0</b>	<b>251</b>	<b>3,762</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	741	16			757	2
<b>Total Fire Hydrants</b>	<b>741</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>757</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 1,642

Number of distribution system valves end of year: 1,162

Number of distribution valves operated during year: 779

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The amount in 474 is all return on investment in meters charged to sewer department - calculated using 12% - the PSC authorized rate of return

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

MAINTENANCE OF MAINS (651) - the increase in mains was for major valve repair  
OUTSIDE SERVICES EMPLOYED (923) - the decrease in this account was due to less engineering and lawyer fees  
TRANSPORTION EXPENSE (933) - the increase in this acct was because new brakes were put on a couple of old trucks  
ACCOUNTING AND COLLECTING LABOR (902) - the increase in labor is due to increase in health insurance and normal wage increases

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### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The property tax equivalent is not calculated per the schedule, it is calculated per the board approved rate.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

The utility purchased land back in the 1980's for a new well site for \$117,000, after testing the sight they determined that it would not work. The utility held onto that land until now, they sold the land for 44,245 - a 72,755 loss which was recoded as a debit to surplus

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### Pumping and Purchased Water Statistics (Page W-12)

If Purchased Water Gallons Total for year equals zero, and Purchased Water Expense (Acct. 601) in the Water Operations and Maintenance Expense schedule is greater than zero, please explain.

PURCHASED WATER (601) - the amount in this account represents an emergency connect fee to the city of stevens point

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The mains added were partially financed by developers, part were financed by the municipality and the rest were finance by the the utility.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The 2" services was contributed by municipality, 1 -1" financed by utilitiy, and 1 1" financed by the municipality

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

yes

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